



President's Budget Message

May 12, 2021

Introduction

Thank you for taking the time to review this budget document. The budget herein is presented to the Oregon Coast Community College (OCCC) Budget Committee and district residents. This budget message describes our current budget environment, our approach to resource allocation, and our budget process.

The 2021-2022 Budget for Oregon Coast Community College is at once reactive and proactive. As is true for all higher education, this has been a challenging budget process due to the complexities of dealing with the COVID pandemic. In addition, OCCC must add and fund the infrastructure required of a newly accredited independent college. Finally, we remain in a period of mission-driven program expansion, which typically requires some extent of subsidization in the first three to four years of program initiation.

This budget provides necessary staff and support for the return of students to College facilities in person, as the community, and the College, emerge from the grips of the pandemic. The budget also provides necessary targeted increases in the infrastructure of independence. While the pandemic era has taken a significant toll on enrollment – and, consequently, revenue – we also saw unprecedented federal backfill and stimulus. This one-time funding plays an important role in the 21-22 budget of the College and bridges the gap in general fund expenditures and revenues. It serves students and continues our modest investment in strong organizational capacity. This budget positions us to recover from enrollment declines and, over the longer run, grow enrollment as we believe our mission and Lincoln County demands. It has been prepared based on conservative assumptions knowing that we need to not only balance the 2021-2022 budget, but to build stability to serve OCCC in the years to come.

This budget proactively addresses new programming vital to the College's academic programs, including enhanced offerings in Chemistry, Computer Science, Welding, Maritime and more. Investments in personnel will support independent regionally responsive curriculum, enhance our ongoing work in equity and inclusion, bolster the newly reinvigorated OCCC Foundation, and support the College's marketing and engagement efforts in this critical time, when the College must remain focused on driving enrollment growth.

The pandemic era created unprecedented economic challenges. State economists believe Oregon's economy is poised for a strong rebound with stimulus funds bolstering the state and regional economy. While the economy is improving, uncertainty remains regarding the final allocation of state

support that OCCC can expect for the next biennium. Community colleges like OCCC are “economic first responders,” retraining dislocated workers and helping them reenter the workforce. Prior recessions have seen massive enrollment growth at Community colleges.

The Budget Process

Local Budget Law of the State of Oregon (hereafter State), reflected in Oregon Revised Statutes 294.305 through 294.565, requires the chief budget officer of a local government to prepare a formal budget message that helps the budget committee and the public to understand the proposed budget. This message is intended to satisfy the requirements of the Oregon Revised Statutes as they pertain to the budget for the Oregon Coast Community College District for Fiscal Year (FY) 2021-2022. The FY2021-2022 budget for the Oregon Coast Community College District (hereafter College) has been prepared in accordance with the budgeting and forecasting policies of the elected officials—known collectively as the Oregon Coast Community College District Board of Education (hereafter Board)—who are responsible for the administration of the College. Specifically, the budget has been prepared in accordance with Board Policy 6200 Budget Preparation, which reads, in part, as follows:

Each year, the President shall present a budget to the Board of Education. The schedule for presentation and review of budget proposals shall comply with Oregon law and regulations and provide adequate time for Board of Education study. Budget development shall meet the following criteria:

- *The annual budget shall support the College’s strategic and educational plans.*
- *Assumptions upon which the budget is based are presented to the Board of Education for review.*
- *Changes in the assumptions upon which the budget was based shall be reported to the Board of Education in a timely manner.*
- *Budget projections should address long-term goals and commitments.*

As required by Oregon State Budget Law, the Oregon Community College Accounting Manual, and other applicable policies, we hereby present to the Oregon Coast Community College Budget Committee and the Board of Education a proposed balanced budget for the 2021-2022 fiscal year. As with OCCC budgets in the past, this budget has been prepared on a modified accrual basis of accounting (revenues reported when earned; expenditures reported when the liability is incurred; taxes accounted for on a cash basis, when received). The result is that carryovers of financial obligations from year to year are precluded and projections of anticipated revenues are not inflated.

The budget is a quantitative expression of the mission of Oregon Coast Community College and addresses current economic realities and future needs of the institution. To continue our progress in an environment of great uncertainty and significantly constrained financial resources is a testament to the commitment, professionalism and adaptability of the faculty, staff, and administration of Oregon Coast Community College.

Funding Model & Financial Resources

There are three major components of community college revenue: the Oregon Community College Support Fund (CCSF), local tuition and fees, and local property tax (property taxes reflect a 3.8%

increase based on information from the County regarding Taxable Assessed Values and the Urban Renewal Excess.)

Community College Support Fund (CCSF) and Tuition

The CCSF is the primary source of state funding supporting educational and operational expenses at Oregon's 17 community colleges. The CCSF distribution formula aims for equitable distribution of public resources per student, considering both CCSF and local property tax dollars. This fund provides investment in a range of educational activities, including associate degrees, transferable postsecondary undergraduate coursework, career and technical education, pre-college, adult basic education, literacy, and local workforce training.

In the 2019-2021 biennium, the Community College Support Fund (CCSF) received \$640.9 million. The Oregon Community College Association (OCCA) projects that to fully fund current services, colleges would need a state appropriation of \$702 million for the 2021-2023 biennium. At that funding level colleges could keep tuition increases to an average of 3.5 percent per year statewide.

The second source of College funding is Tuition and Fees. OCCC has chosen to not implement a tuition increase in 2021-2022, given the considerable economic stress already experienced by students and potential students. Both CCSF and Tuition and Fees are dependent upon enrollment levels. Consequently, the tracking and projection of revenue is highly dependent upon enrollment trends and projections. Community college enrollment across Oregon was already declining, which was severely exacerbated by the pandemic

Enrollment

OCCC Full Time Equivalent Student Enrollment

	2014-15	2015-2016	2016-2017	2017-2018	2018-19	2019-2020	2020-2021 <i>projected</i>	% decline from 19-20
Total FTE	462	483	474	495	481	468	391	16%
Reimb. FTE	456	460	455	474	464	462	389	16%
All Oregon CCs	102,540	95,919	93,018	90,387	86,309	77,720	59,844	23%

Higher education has taken a hit statewide, with the total number of students at public universities falling 3.8% from 2019. Community colleges have been hit especially hard, though. The community college student population fell 23% across Oregon — more than five times the amount at public universities. [Link](#) to OPB.

Federal Stimulus

FY 2019-23 Biennium Impact of Federal Assistance				
*Coronavirus Aid, Relief and Economic Security (CARES) Act *Coronavirus Response and Relief Supplemental Appropriations Act (CRRSAA) *American Rescue Plan Act (ARPA)				
Federal Stimulus Fund	FY 2019-21 Biennium		FY 2021-23 Biennium	
	College Support	Student Support	College Support	Student Support
CARES Act	\$161,575	\$122,289		
CRRSAA	\$388,425	\$91,575		
ARPA (projected)			\$350,000	\$350,000
Total	\$550,000	\$213,864	\$350,000	\$350,000
The above amounts include allocations for CARES GEER/HECC Student Support and CARES GEER/HECC Distance Learning Support				

College Planning

The 2021-2022 Budget remains designed to fulfill the mission of the College, and to advance strategic priorities. Mission fulfillment at OCCC is framed in the two core themes of the College, Student Success and Educational Pathways. Strategic priorities are identified within the Five Big Ideas Strategic Framework.

Our Mission

At Oregon Coast Community College, we equip students for success by providing educational pathways and supports in response to the diverse needs of our community. Through accessible, engaging programs *and a commitment to equitable outcomes*, we enrich the economic and civic vitality of Lincoln County and beyond. *(In 2021, the OCCC Board reviewed the College mission and added a statement to emphasize an outcomes driven approach to equity.)*

Our Core Themes

Student Success

At Oregon Coast Community College, we equip students for success in college and in life by providing exemplary teaching, student development programs and support services. Students receive customized and relevant advising and enriched supports to maximize completion and success. In response to the diverse needs and histories of our community we are institutionalizing a philosophy of student success and strengthening the College's policies, processes, and business practices to facilitate access and completion.

Educational Pathways

At Oregon Coast Community College, we assess the needs of individuals and employers, and respond by designing pathways and partnerships that address community and regional priorities. We create bridges into our pathways from high school, adult education, non-credit, and other feeders. Educational pathways are accessible through place and modality and facilitate transitions to transfer or employment. We strengthen the economy and workforce through our business development,

career technical and transfer programs. By narrowing achievement gaps in post-secondary education and raising post-secondary educational attainment, we advance the economic and civic vitality of Lincoln County and beyond.

Five Big Ideas Strategic Framework and Progress

1. The OCCC Diploma: the College will pursue NWCCU Independent Accreditation, beginning with filing for Applicant status by 2016, achieving Candidate status by 2020, and meeting criteria for Independent Accreditation by 2022.

Met: The College was recognized by the NorthWest Commission on Colleges and Universities as independently accredited in February 2020.

2. Student Success: 1000 by 2025: The College will double enrollment to meet the need for education, raise educational attainment and grow a college-going culture and narrow achievement gaps in Lincoln County. Doing so will strengthen fiscal stability for the College. The College will take a multi-pronged approach to growth.

In Progress: This goal was aspirational in nature, signaling the intention of the College to grow to meet the needs of the community, and to express our belief that there is significant unmet demand for new and different programming tailored to our county and region. It presents a shift from prior stated goals to maintain the current size of the College. OCCC had achieved modest growth over the past five years, while the state as a whole saw declining enrollment. The Pandemic has impacted all community colleges negatively and makes the future more uncertain.

3. Make OCCC a Great Place to Work: create a work environment and culture that manifests our values, allows people to excel at what they do best, and keeps them with us for reasons in addition to compensation.

In Progress: Over the past six years, several initiatives related to a positive work environment have been implemented.

4. Comprehensive Strategic Planning process: The College will develop comprehensive and sustained planning processes connecting planning with budget and resource allocation to reach strategic and operational goals.

In Progress: OCCC has made significant progress in this area and now has systems and plans in place for: Strategic, Budget, Technology and Facilities.

5. OCCC Will become an Agile and Flexible Organization: The College will develop the organizational structures and fiscal resources to allow us to fulfill our mission. OCCC will respond creatively and positively to the significant changes that will occur over the eight-year strategic plan period.

Met: We consider this goal as fulfilled, demonstrated by our consistent and creative responses to an environment that changes dramatically.

Balancing the 2021-2022 Budget and Building Capacity

The total appropriation for the *PROPOSED* 2021-2022 budget is \$13,067,294. This budget creates capacity for the future and is based upon the following Planning Assumptions

PLANNING ASSUMPTIONS FOR THE FISCAL YEAR 2021-22

General Fund Revenue Assumptions – the major revenue-related assumptions that were used as a basis for the FY 2021-22 budget:

- This is the first year of the 2021-2023 State biennium – the College is using the Oregon Co-Chairs’ proposed Community College Support Fund base of \$670 million, along with a final enrollment estimate for FY 20-21 of 389 reimbursable FTE, to calculate the Community College Support Fund (CCSF) distribution to OCCC for FY 21-22.
- Property Taxes reflect a 3.8% increase based on information from the County regarding Taxable Assessed Values and the Urban Renewal Excess.
- Tuition and Fees:
 - Projecting the enrollment of approximately 426 full-time equivalent students which includes a cohort from the OCCC/TBCC Nursing partnership of 14 students
- Funding support from LCSD to share costs for the Dual Credit, Early College, Rural Teacher Education, Early Childhood Education, Nursing Assistant, Welding and Juntos programs
- Funding support from the Foundation and local Health Districts
- Federal stimulus funding of \$350,000 from the American Rescue Plan Act

General Fund Expenditure Assumptions – the major expense-related assumptions that were included in the FY 2021-22 budget:

- Personnel costs reflect:
 - Set-aside nominal amount of one-time-pay across all College employee groups dependent upon funding.
 - Staffing:
 - Vacancies unfilled (3.0 FTE)
 - 1.0 FTE Math Faculty
 - 1.0 FTE AQS Faculty
 - 1.0 FTE Dev Ed/Writing Faculty
 - Vacancies filled (4.75 FTE)
 - 1.0 FTE Associate Dean of Academic Affairs (Mgmt.)
 - 1.0 FTE SBDC Administrative Assistant (Classified)
 - .75 FTE Nursing Faculty
 - 1.0 FTE Nursing Faculty (overlap anticipating faculty retirement)
 - 2.0 FTE Welding Faculty (funding shared with LCSD)
 - New or increased positions (3.1 FTE)

- 1.0 FTE Admin Assistant supporting Marketing, Outreach, and Foundation (Classified)
- 1.0 FTE Academic Coordinator (Technical)
- .25 FTE Equity & Inclusion Coordinator – shared TBCC position, partial funding SBDC (Technical)
- .75 FTE Admin Asst/Accounting Specialist Finance & Operations (Classified)
- .10 increase Foundation Coordinator (Technical) shared with Foundation.
- Employer PERS rates increases in the new biennium –17.57% for OPSRP employees and 21.57% for Tier 1&2 employees.
- A 6% increase in health insurance costs
- An 18% increase in the property and general liability insurance premiums
- Most Material & Services accounts held at FY 20-21 levels with additional targeted decreases where feasible.
- Materials and Services costs reflect a \$50,000 set aside for repairs to the generators at both the Newport and Lincoln City locations and a \$25,000 set aside for any capital outlay that might become necessary due to aging buildings and equipment.
- Materials and Services costs also reflect an increase to the Marketing budget for advertising and outreach that will be aimed at recouping enrollment losses.
- All Meetings & Professional Development budgets are still at a 50% reduction over FY 19-20
- A 10% contingency fund balance reserve in the General Fund
- Continued one-time funding of initiatives related to program development and strategic growth
- Continued monitoring and adjustment of departmental and program budget amounts for Materials and Services

Conclusion

The budget was developed through college participation via departmental input, internal committees, and careful review by the executive team. Through cost containment, the budget addresses the current economic realities and needs of the institution and modestly builds for the future.

In the face of many challenges, the College has proactively managed its financial resources to fulfill our mission and strategic plan. As has been my practice in my now seven years with this remarkable college, I close by reminding us there remain many reasons to be hopeful and optimistic for the future. OCCC has survived worse, and together we have accomplished so much for students and the community, especially our very recent achievement of independent regional accreditation. Our independent status has permanently increased our ability to respond to local needs. We did not anticipate that local needs would include response to a pandemic, but independence has made us stronger in that response as well. We are also in the midst of implementing new systems to enable us to accomplish our work in better ways. By focusing on becoming more efficient in terms of operational processes and more effective with student and employee outcomes, the new normal

could be even better than the old normal. Thank you all for what you do every day for our students (however remote they are just now) and our community, and the ways you are supporting them.

Birgitte Ryslinge

Birgitte Ryslinge, President
Oregon Coast Community College

Summary of Adopted Appropriations

The adopted budget, for the Fiscal Year 21-22, in the total of \$13,176,701 is now on file at Oregon Coast Community College, 400 SE College Way, Newport, OR. The amounts for the fiscal year beginning July 1, 2021 and for the purpose shown below:

General Fund

Personnel Services	\$5,870,163
Materials and Services	\$1,868,534
Transfers Out	\$0
Capital Outlay	\$75,000
Contingency	<u>\$781,370</u>
	\$8,595,068

Enterprise Fund

Personnel Services	\$24,542
Materials and Services	\$99,133
Contingency	<u>\$0</u>
	\$123,675

Debt Service Funds

Debt Service - GOB	\$2,046,441
Debt Service - PERS	\$225,219
Contingency - GOB	\$264,601
Contingency - PERS	<u>\$49,043</u>
	\$2,585,304

Internal Service Funds

Materials and Services	\$73,000
Contingency	<u>\$91,797</u>
	\$164,797

Special Revenue Funds

Personnel Services	\$1,269,327
Materials and Services	\$431,307
Capital	<u>\$0</u>
	\$1,700,634

Reserve Funds

Materials and Services	\$7,224
Transfers Out	<u>\$0</u>
	\$7,224

Total Adopted Appropriation \$13,176,701

The adopted budget recommends the taxes provided at the rate of \$.1757 per \$1,000 of assessed value for operations and in the amount of \$2,041,710 for Bonded Debt;

Education Limitation

Excluded From Limitation

General Fund.....\$ 0.1757/\$1,000

Debt Service Fund..... \$ 2,041,710

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ADOPTED BUDGET 2021-22

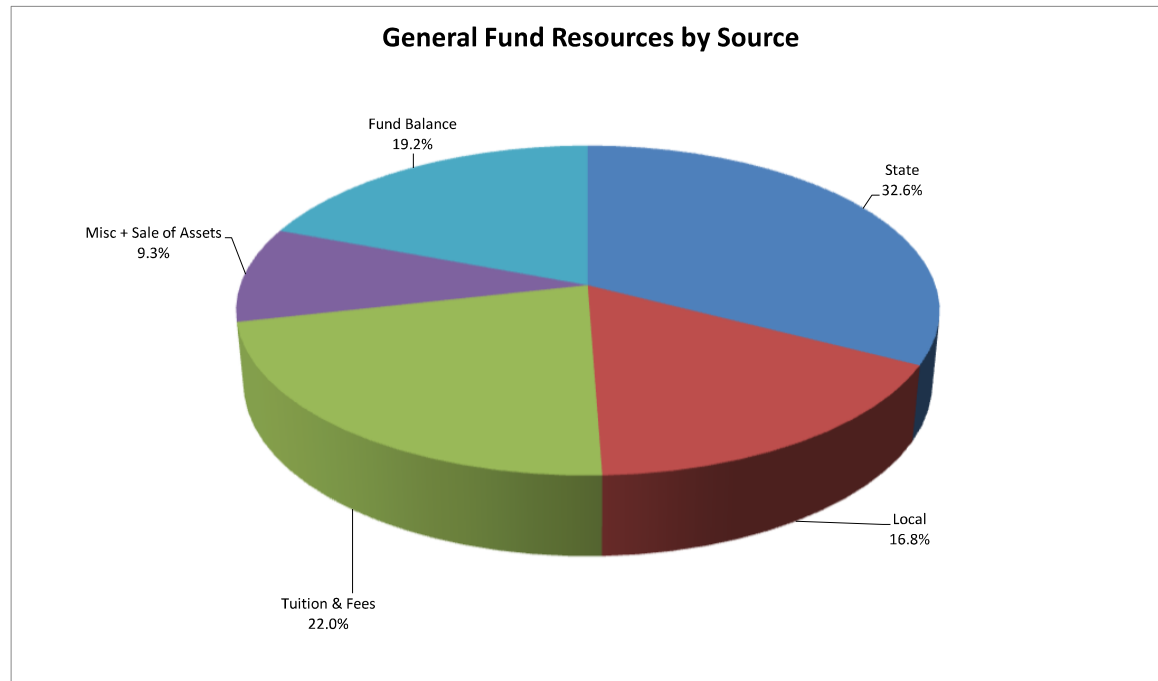
REVENUE	GENERAL FUND (Major Fund)	DEBT SERVICE GOB (Major Fund)	DEBT SERVICE PERS	SPECIAL REVENUE	ENTERPRISE FUND	INTERNAL SERVICE FUND	RESERVE FUND	TOTALS
From local sources								
Property taxes	\$ 1,442,784	\$ 1,919,217	\$ -	\$ -	\$ -	\$ -	\$ -	3,362,002
Tuition and fees	1,893,453	-	-	-	-	-	-	1,893,453
Operating grants and contracts	-	-	-	198,500	-	-	-	198,500
Donations	80,000	-	-	-	-	-	-	80,000
Interest income	6,252	9,500	13	-	-	-	-	15,764
Merchandise Sales	-	-	-	-	152,000	-	-	152,000
Other misc revenue	715,854	-	266,137	-	-	73,544	-	1,055,535
From state sources								
State appropriation	2,806,156	-	-	-	-	-	-	2,806,156
Operating grants and contracts	-	-	-	677,688	-	-	-	677,688
Construction matching funds	-	-	-	-	-	-	-	-
From federal sources								
Operating grants and contracts	-	-	-	567,191	-	-	-	567,191
Total revenue	6,944,499	1,928,717	266,150	1,443,379	152,000	73,544	-	10,808,290
EXPENDITURES								
Salary	3,788,149	-	-	766,110	12,984	-	-	4,567,243
Benefits	2,082,015	-	-	503,217	11,558	-	-	2,596,790
Personnel services	5,870,163	-	-	1,269,327	24,542	-	-	7,164,033
Materials and services	1,868,534	167	-	431,307	99,133	73,000	7,224	2,479,365
Capital outlay	75,000	-	-	-	-	-	-	75,000
Debt service - principal	-	1,735,000	160,000	-	-	-	-	1,895,000
Debt service - interest	-	311,274	65,219	-	-	-	-	376,493
Total expenditures	7,813,697	2,046,441	225,219	1,700,634	123,675	73,000	7,224	11,989,891
Percentage of Total Expenditures	65%	17%	2%	14%	1%	1%	0%	100%
Excess (deficiency) of revenue Over (under) expenditures	(869,198)	(117,724)	40,931	(257,254)	28,325	544	(7,224)	(1,181,600)
OTHER FINANCING SOURCES (USES)								
Proceeds from sale of assets	-	-	-	-	-	-	-	-
Contingency	(781,370)	(264,601)	(49,043)	-	-	(91,797)	-	(1,186,810)
Unappropriated	-	-	-	-	-	-	-	-
Transfers from other funds	-	-	-	-	-	-	-	-
Transfers to other funds	-	-	-	-	-	-	-	-
Total other financing sources (uses)	(781,370)	(264,601)	(49,043)	-	-	(91,797)	-	(1,186,810)
Excess (deficiency) of revenue & other sources (uses) over (under) expenditures	(1,650,567)	(382,324)	(8,112)	(257,254)	28,325	(91,253)	(7,224)	(2,368,408)
FUND BALANCE								
7/1/2020 - Beginning fund balance	1,650,567	382,324	8,112	257,254	(28,325)	91,253	7,224	2,368,408
6/30/2021 - Ending fund balance	-	-	-	-	-	-	-	-

Statement of Revenues, Expenses and Changes in Fund Balance

REVENUE	2017-18 ACTUAL	2018-19 ACTUAL	2019-20 ACTUAL	2020-21 ADOPTED	2020-21 PROJECTED	2021-22 PROPOSED	2021-22 APPROVED	2021-22 ADOPTED
From local sources								
Property taxes	\$ 3,158,063	\$ 3,228,736	\$ 3,140,968	\$ 3,351,255	\$ 3,440,841	\$ 3,362,002	\$ 3,362,002	\$ 3,362,002
Tuition and fees	1,574,623	1,666,260	1,792,247	2,301,956	1,671,187	1,893,453	1,893,453	1,893,453
Operating grants and contracts	269,983	351,113	94,061	209,500	101,906	198,500	198,500	198,500
Donations	-	112,000	80,000	90,000	140,000	80,000	80,000	80,000
Interest income	23,039	70,694	54,930	47,648	14,027	15,764	15,764	15,764
Merchandise Sales	164,403	166,310	137,864	177,000	74,411	152,000	152,000	152,000
Other local revenue	504,214	451,765	539,155	753,084	866,804	1,055,368	1,055,535	1,055,535
From state sources								
State appropriation	1,857,650	1,988,796	2,298,034	2,393,185	2,528,663	2,696,917	2,806,156	2,806,156
Operating grants and contracts	102,023	262,371	210,405	416,838	789,558	677,688	677,688	677,688
From federal sources								
Operating grants and contracts	213,955	223,215	288,012	567,190	272,181	567,191	567,191	567,191
Student financial aid								
Other federal revenue								
Total revenue	7,867,953	8,521,260	8,635,676	10,307,656	9,899,577	10,698,883	10,808,290	10,808,290
EXPENDITURES								
Personnel services	4,186,714	4,593,829	5,181,271	6,243,702	5,325,284	7,164,261	7,164,033	7,164,033
Materials and services	1,528,766	1,922,087	1,662,766	2,268,393	1,769,198	2,429,826	2,479,363	2,479,363
Capital outlay	-	-	14,532	57,500	861	25,000	75,000	75,000
Debt service	2,030,897	2,089,962	2,156,253	2,203,856	2,203,856	2,271,493	2,271,493	2,271,493
Total expenditures	7,746,377	8,605,878	9,014,822	10,773,451	9,299,199	11,890,580	11,989,889	11,989,889
Excess (deficiency) of revenue								
Over (under) expenditures	121,576	(84,618)	(379,146)	(465,795)	600,378	(1,191,697)	(1,181,599)	(1,181,599)
OTHER FINANCING SOURCES (USES)								
Proceeds From Sale of Assets	-	-	-	150,000	160,476	-	-	-
Contingency	-	-	-	(1,177,301)	-	(1,176,712)	(1,186,810)	(1,186,810)
Unappropriated	-	-	-	-	-	-	-	-
Transfers from other funds	-	-	-	-	105,000	-	-	-
Transfers to other funds	-	-	-	-	(105,000)	-	-	-
Total other financing sources (uses)	-	-	-	(1,027,301)	160,476	(1,176,712)	(1,186,810)	(1,186,810)
Excess (deficiency) of revenue & other								
Sources (uses) over (under) expenditures	121,576	(84,618)	(379,146)	(1,493,095)	760,854	(2,368,408)	(2,368,408)	(2,368,408)
FUND BALANCE								
Beginning fund balance	1,949,742	2,071,318	1,986,700	1,493,095	1,607,554	2,368,408	2,368,408	2,368,408
Prior period adjustment								
Ending fund balance	\$ 2,071,318	\$ 1,986,700	\$ 1,607,554	\$ -	\$ 2,368,408	\$ -	\$ -	\$ -

GENERAL FUND RESOURCES

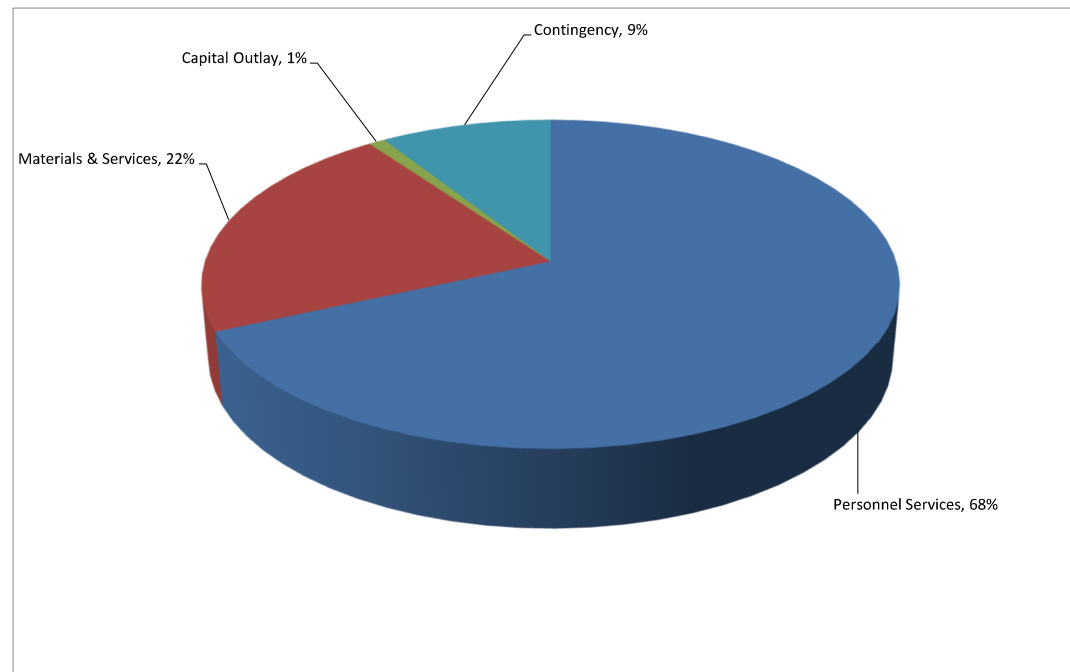
2018-19 ACTUAL	2019-20 ACTUAL	2020-21 ADOPTED	REVENUE BY SOURCE	2021-22 PROPOSED	2021-22 APPROVED	2021-22 ADOPTED
-	-	-	FEDERAL SOURCES	-	-	-
1,988,796	2,298,034	2,393,185	STATE SOURCES	2,696,917	2,806,156	2,806,156
1,295,617	1,367,340	1,389,702	LOCAL TAXES	1,442,784	1,442,784	1,442,784
1,666,260	1,792,247	2,301,956	TUITION AND FEES	1,893,453	1,893,453	1,893,453
345,367	394,091	559,565	MISCELLANEOUS	802,106	802,106	802,106
5,296,040	5,851,712	6,644,407	TOTAL REVENUE	6,835,261	6,944,500	6,944,500
-	-	150,000	PROCEEDS FROM SALE OF ASSETS	-	-	-
-	-	105,000	TRANSFERS IN	-	-	-
1,026,166	927,450	812,467	BEGINNING FUND BALANCE	1,650,567	1,650,567	1,650,567
6,322,206	6,779,162	7,711,874	TOTAL RESOURCES	8,485,828	8,595,067	8,595,067



GENERAL FUND EXPENDITURES BY CATEGORY

2018-19 ACTUAL	2019-20 ACTUAL	2020-21 ADOPTED	EXPENDITURES BY CATEGORY	2021-22 PROPOSED	2021-22 APPROVED	2021-22 ADOPTED
4,036,076	4,510,501	5,313,543	PERSONNEL SERVICES	5,870,258	5,870,163	5,870,163
1,358,680	1,300,237	1,639,752	MATERIALS & SERVICES	1,819,131	1,868,534	1,868,534
-	14,532	57,500	CAPITAL OUTLAY	25,000	75,000	75,000
5,394,756	5,825,270	7,010,795	TOTAL EXPENDITURES	7,714,389	7,813,697	7,813,697
-	-	-	TRANSFERS OUT	-	-	-
-	-	701,079	CONTINGENCY	771,439	781,370	781,370
-	-	701,079	TOTAL TRANSFERS & CONTINGENCY	771,439	781,370	781,370
5,394,756	5,825,270	7,711,874	TOTAL BUDGET	8,485,828	8,595,067	8,595,067

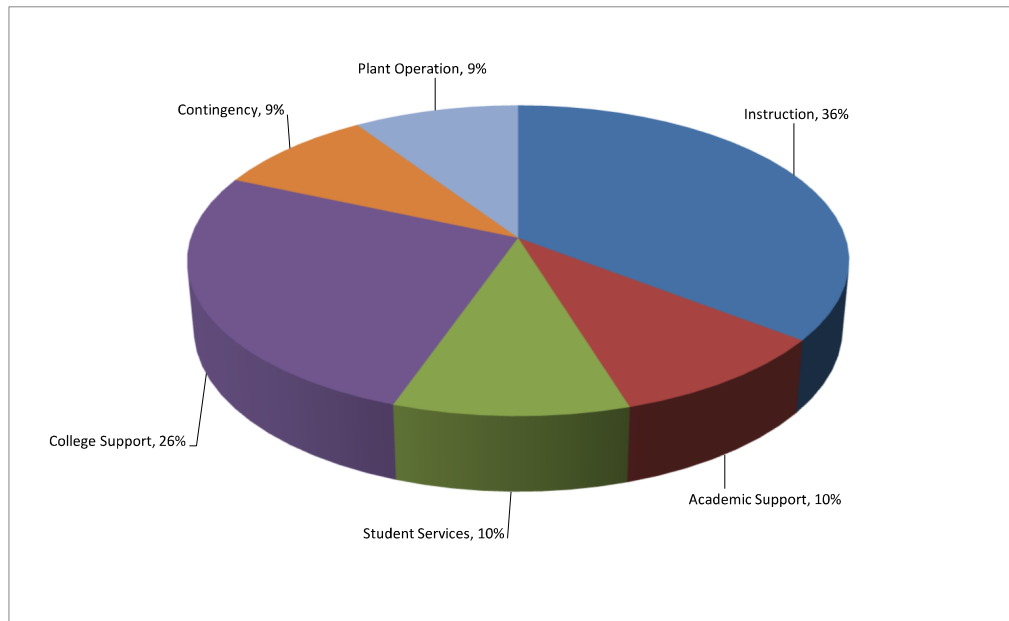
General Fund Expenditures by Category



GENERAL FUND EXPENDITURES BY FUNCTION

2018-19 ACTUAL	2019-20 ACTUAL	2020-21 ADOPTED	EXPENDITURES BY FUNCTION	2021-22 PROPOSED	2021-22 APPROVED	2021-22 ADOPTED
2,092,794	2,133,136	2,752,936	INSTRUCTION	3,014,197	3,014,197	3,014,197
442,364	692,710	814,032	ACADEMIC SUPPORT	826,510	826,510	826,510
526,150	593,319	668,856	STUDENT SERVICES	854,405	854,405	854,405
1,773,519	1,774,608	2,105,358	COLLEGE SUPPORT	2,228,858	2,228,858	2,228,858
559,930	631,498	669,613	PLANT OPERATIONS	790,418	790,418	790,418
5,394,757	5,825,270	7,010,795	TOTAL EXPENDITURES	7,714,389	7,714,388	7,714,388
-	-	-	TRANSFERS OUT	-	-	-
-	-	701,079	CONTINGENCY	771,439	771,439	771,439
-	-	701,079	TOTAL TRANSFERS & CONTINGENCY	771,439	771,439	771,439
5,394,757	5,825,270	7,711,874	TOTAL BUDGET	8,485,828	8,485,827	8,485,827

General Fund Expenditures by Function



GENERAL FUND DIVISION/DEPARTMENT SUMMARY

Description	2018-19 ACTUAL	2019-20 ACTUAL	2020-21 ADOPTED	2021-22 PROPOSED	2021-22 APPROVED	2021-22 ADOPTED
INSTRUCTION This category includes expenditures for all activities that are part of the College's primary mission, instruction, including expenditures for departmental administrators and their support.						
1110 MARGIN	-	-	28,431	-	-	-
1111 LIBRARY SCIENCE	2,518	2,414	4,466	3,386	3,386	3,386
1112 AQUARIUM SCIENCE	252,807	241,130	241,331	292,153	292,153	292,153
1113 EDUCATION	11	353	67,269	75,814	75,814	75,814
1116 FOREIGN LANGUAGE	84,392	88,344	-	17,761	16,966	16,966
1117 NURSING	513,788	423,515	575,619	503,217	502,068	502,068
1118 TBCC NURSING	-	90,502	152,754	144,880	144,880	144,880
1121 COLLEGE PREPARATION	84,590	101,698	43,124	20,797	20,797	20,797
1123 COMPUTER APPLICATIONS	16,060	20,926	25,499	25,731	25,731	25,731
1124 MATH	229,797	185,272	196,194	219,574	218,867	218,867
1126 BIOLOGICAL SCIENCE	120,620	137,240	134,644	138,380	138,380	138,380
1130 WELDING	-	47,662	121,079	238,859	238,859	238,859
1134 HEALTH RELATED	22,227	16,221	26,352	25,440	22,541	22,541
1137 COMMUNITY EDUCATION	31,199	27,453	39,918	45,603	45,603	45,603
1140 PHYSICAL SCIENCE	27,903	50,059	79,608	103,849	104,449	104,449
1142 PSYCHOLOGY	28,978	35,888	64,229	62,428	62,428	62,428
1145 SOCIAL SCIENCE	43,535	51,002	80,208	54,597	54,597	54,597
1150 VISUAL & PERFORMING ARTS	71,622	77,450	108,049	109,682	109,682	109,682
1151 HEALTH PROFESSIONS	100,667	68,211	100,239	241,629	244,962	244,962
1152 BUSINESS MGMT	107,707	110,545	131,340	117,191	117,632	117,632
1155 EARLY CHILDHOOD	26,140	609	98,955	103,626	102,830	102,830
1156 ENGLISH/WRITING/LITERATURE	199,634	187,999	199,574	245,590	246,615	246,615
1161 ABE/GED	49,435	11,361	10,091	11,005	11,859	11,859
1165 ESOL	41,310	47,432	82,547	54,081	54,081	54,081
1171 SBDC	37,853	53,226	49,780	46,880	46,880	46,880
1180 STEP	-	56,624	91,640	112,043	112,043	112,043
TOTAL INSTRUCTION	2,092,794	2,133,136	2,752,936	3,014,197	3,014,103	3,014,103

ACADEMIC SUPPORT This category includes funds expended to provide support services for the institution's primary mission of instruction. In addition to faculty development and the learning management system, it also includes expenditures for chief academic officers, the registrar and their support.						
2000 INSTRUCTIONAL SUPPORT	266,341	510,570	632,620	611,108	611,108	611,108
2200 LIBRARY	176,023	182,140	181,412	215,402	215,402	215,402
TOTAL ACADEMIC SUPPORT	442,364	692,710	814,032	826,510	826,510	826,510

STUDENT SERVICES Includes funds expended for offices of admissions and financial aid and activities with the primary purpose of contributing to students' emotional and physical well-being and intellectual, cultural, and social development outside the context of formal instruction programs.						
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Description	2018-19 ACTUAL	2019-20 ACTUAL	2020-21 ADOPTED	2021-22 PROPOSED	2021-22 APPROVED	2021-22 ADOPTED
3100 STUDENT SERVICES MGMT	143,206	175,589	123,174	218,480	218,480	218,480
3150 STUDENT SERVICES SUPPORT	83,872	91,395	88,651	132,591	132,591	132,591
3200 ENROLLMENT SERVICES	86,222	94,611	46,982	48,595	48,595	48,595
3300 GRADUATION	3,535	532	4,765	4,765	4,765	4,765
3400 ACADEMIC ADVISING	121,290	123,542	139,878	149,403	149,403	149,403
3500 TEST/TUTOR/DISABILITY SERVICES	40,271	60,984	67,261	68,061	68,061	68,061
3600 FINANCIAL AID	47,754	46,616	178,222	180,599	180,599	180,599
3800 NAVIGATE	-	50	19,922	51,912	51,912	51,912
TOTAL STUDENT SERVICES	526,150	593,319	668,856	854,405	854,405	854,405
COLLEGE SUPPORT SERVICES Includes expenditures for activities concerned with management and long-range planning for entire institution, such as the governing board, planning and programming, and legal services; fiscal operations, investments; information technology; space management; personnel management and records; logistical activities that provide procurement and storerooms; support services to faculty and staff that are not operated as auxiliary enterprises; and activities concerned with community and alumni relations, including development and fund raising.						
5100 BOARD OF EDUCATION	41,395	48,363	62,856	50,256	50,256	50,256
5200 OFFICE OF THE PRESIDENT	321,701	354,142	368,508	372,100	372,100	372,100
5225 INNOVATION FUNDS	82,869	57,666	179,446	214,942	253,500	253,500
5250 EXECUTIVE LEADERSHIP	102,352	93,927	89,111	81,720	81,720	81,720
5300 MARKETING & PUBLIC RELATIONS	60,423	62,256	70,398	139,849	139,849	139,849
5350 COLLEGE DEVELOPMENT	19,218	16,867	31,883	64,233	64,233	64,233
5370 FOUNDATION	27,448	16,363	31,883	22,735	22,735	22,735
5400 FINANCE	294,017	343,231	344,251	428,688	428,688	428,688
5410 HUMAN RESOURCES	103,717	111,713	120,350	132,193	132,193	132,193
5900 INSTITUTIONAL RESEARCH	60,134	60,000	60,250	60,250	60,250	60,250
5950 INFORMATION TECHNOLOGY	260,697	264,651	332,901	370,288	370,288	370,288
6000 COLLEGE SUPPORT	399,548	345,431	413,521	291,605	302,450	302,450
TOTAL COLLEGE SUPPORT	1,773,519	1,774,608	2,105,358	2,228,858	2,278,261	2,278,261
PLANT OPERATIONS Includes expenditures for administrative activities that directly support physical plant operations. Activities related to the development of plans for plant expansion or modification, as well as plans for new construction, should be included. Also included are expenditures for activities related to routine repair and maintenance of buildings and other structures, including normally recurring repairs and preventive maintenance, and expenditures related to the operation and maintenance of landscape and grounds, and custodial services in buildings.						
6100 PUBLIC SAFETY	40,611	53,535	62,079	66,856	66,856	66,856
6200 FACILITIES	301,882	354,267	366,734	479,562	529,562	529,562
6500 UTILITIES	217,437	223,696	240,800	244,000	244,000	244,000
TOTAL PLANT OPERATIONS	559,930	631,498	669,613	790,418	840,418	840,418
CONTINGENCY & TRANSFERS Contingency budget account (not for expenditures) to provide for contingencies and unanticipated items, or hold funds for future distribution. Transfers are resources transferred to other funds.						
9100 CONTINGENCY	-	-	701,079	771,439	781,370	781,370
91xx TRANSFERS OUT	-	-	-	-	-	-

Description	2018-19	2019-20	2020-21	2021-22	2021-22	2021-22
	ACTUAL	ACTUAL	ADOPTED	PROPOSED	APPROVED	ADOPTED
TOTAL CONTINGENCY & TRANSFERS	-	-	701,079	771,439	781,370	781,370
Total General Fund Expenditures	5,394,756	5,825,270	7,711,874	8,485,828	8,595,067	8,595,067
0 Total General Fund Resources	6,322,206	6,779,162	7,711,874	8,485,828	8,595,067	8,595,067
Ending Fund Balance	927,450	953,892	0	-	0	0

DEBT SERVICE FUNDS

<u>2018-19</u> <u>ACTUAL</u>	<u>2019-20</u> <u>ACTUAL</u>	<u>2020-21</u> <u>ADOPTED</u>	<u>Description</u>	<u>2021-22</u> <u>PROPOSED</u>	<u>2021-22</u> <u>APPROVED</u>	<u>2021-22</u> <u>ADOPTED</u>
GENERAL OBLIGATION BOND DEBT SERVICE - FUND 7000						
RESOURCES						
363,226	440,583	305,771	Beginning Fund Balance	382,324	382,324	382,324
1,933,119	1,773,627	1,961,553	Property Tax Revenue	1,919,217	1,919,217	1,919,217
35,842	29,639	18,500	Interest Earned	9,500	9,500	9,500
2,332,188	2,243,849	2,285,824	TOTAL RESOURCES	2,311,042	2,311,042	2,311,042
EXPENDITURES						
30	10	167	Bank Fees	167	167	167
446,575	403,225	356,874	Interest Payments	311,274	311,274	311,274
1,445,000	1,545,000	1,635,000	Principal Payments	1,735,000	1,735,000	1,735,000
1,891,605	1,948,235	1,992,041	TOTAL MATERIALS & SERVICES	2,046,441	2,046,441	2,046,441
-	-	-	INTERFUND TRANSFERS	-	-	-
-	-	293,783	CONTINGENCY	264,601	264,601	264,601
1,891,605	1,948,235	2,285,824	TOTAL EXPENDITURES	2,311,042	2,311,042	2,311,042
440,583	295,614	-	ENDING FUND BALANCE	-	-	-

Property Tax Fixed Amount-Debt Schedule	
Cash Requirement Calculation	2,169,217
LESS: Excess Fund Balance	(250,000)
LESS: Default Rate (6.0%)	122,493
Current Year Tax Levy	2,041,710

PERS DEBT SERVICE - FUND 7050						
RESOURCES						
11,401	19,053	66,516	Beginning Fund Balance	8,112	8,112	8,112
2,282	1,420	1,296	Interest Earned	13	13	13
203,728	228,409	243,775	Income-General Fund PERS	265,967	266,137	266,137
217,410	248,882	311,587	TOTAL RESOURCES	274,092	274,262	274,262
EXPENDITURES						
83,357	78,018	71,982	Interest Payments	65,219	65,219	65,219
115,000	130,000	140,000	Principal Payments	160,000	160,000	160,000
198,357	208,018	211,982	TOTAL MATERIALS & SERVICES	225,219	225,219	225,219
0	0	0	INTERFUND TRANSFERS	0	0	0
0	0	99,605	CONTINGENCY	48,873	49,043	49,043
198,357	208,018	311,587	TOTAL EXPENDITURES	274,092	274,262	274,262
19,053	40,864	-	ENDING FUND BALANCE	-	-	-

SPECIAL REVENUE FUNDS

2018-19	2019-20	2020-21		2021-22	2021-22	2021-22
ACTUAL	ACTUAL	ADOPTED	Description	PROPOSED	APPROVED	ADOPTED
Special Revenue / Grants - Fund 2XXX						
RESOURCES						
170,835	241,262	91,876	Beginning Fund Balance	257,254	257,254	257,254
223,215	288,012	567,190	Federal	567,191	567,191	567,191
262,371	210,405	416,838	State	677,688	677,688	677,688
351,113	94,061	209,500	Local	198,500	198,500	198,500
-	-	-	Interfund Transfers In	-	-	-
1,007,534	833,740	1,285,405	TOTAL RESOURCES	1,700,634	1,700,634	1,700,634
EXPENDITURES						
513,222	636,471	882,280	Personnel Services	1,269,462	1,269,327	1,269,327
253,050	102,512	403,125	Materials & Services	431,172	431,307	431,307
-	-	-	Capital	-	-	-
766,272	738,983	1,285,405	TOTAL EXPENDITURES	1,700,634	1,700,634	1,700,634
241,262	94,757	-	ENDING FUND BALANCE	-	0	0

ENTERPRISE FUND

<u>2018-19</u> <u>ACTUAL</u>	<u>2019-20</u> <u>ACTUAL</u>	<u>2020-21</u> <u>ADOPTED</u>	<u>Description</u>	<u>2021-22</u> <u>PROPOSED</u>	<u>2021-22</u> <u>APPROVED</u>	<u>2021-22</u> <u>ADOPTED</u>
YOUR COLLEGE STORE - Fund 3000						
<u>RESOURCES</u>						
17,594	301	(40,539)	Beginning Fund Balance	(28,326)	(28,326)	(28,326)
166,310	137,864	177,000	Sale of Goods-Books, Food & Clothing	152,000	152,000	152,000
-	-	-	Interfund Transfers In	-	-	-
183,904	138,165	136,461	TOTAL RESOURCES	123,675	123,675	123,675
<u>EXPENDITURES</u>						
44,531	34,299	47,879	Personnel Services	24,542	24,542	24,542
139,072	131,497	88,582	Materials & Services	99,133	99,133	99,133
-	-	-	Capital	-	-	-
-	-	-	Interfund Transfers Out	-	-	-
-	-	-	Contingency	-	-	-
183,603	165,796	136,461	TOTAL EXPENDITURES	123,675	123,675	123,675
301	(27,631)	-	ENDING FUND BALANCE	-	0	0

INTERNAL SERVICE FUNDS

<u>2018-19</u> <u>ACTUAL</u>	<u>2019-20</u> <u>ACTUAL</u>	<u>2020-21</u> <u>ADOPTED</u>	<u>Description</u>	<u>2021-22</u> <u>PROPOSED</u>	<u>2021-22</u> <u>APPROVED</u>	<u>2021-22</u> <u>ADOPTED</u>
Unemployment - Fund 3035						
RESOURCES						
69,565	99,489	108,650	Beginning Fund Balance	66,812	66,812	66,812
31,639	8,960	54,598	General Fund Income	61,547	61,544	61,544
101,203	108,449	163,248	TOTAL RESOURCES	128,359	128,356	128,356
EXPENDITURES						
1,714	6,613	100,000	Outside Services	60,000	60,000	60,000
1,714	6,613	100,000	TOTAL MATERIALS & SERVICES	60,000	60,000	60,000
		63,248	Contingency	68,359	68,356	68,356
1,714	6,613	163,248	TOTAL EXPENDITURES	128,359	128,356	128,356
99,489	101,836	-	ENDING FUND BALANCE	-	(0)	(0)
Copying - Fund 3036						
RESOURCES						
36,729	14,420	10,586	Beginning Fund Balance	9,441	9,441	9,441
15,601	11,565	13,000	Copying & Paper Income	12,000	12,000	12,000
52,331	25,985	23,586	TOTAL RESOURCES	21,441	21,441	21,441
EXPENDITURES						
2,100	3,667	4,000	Copier Supplies & Maintenance	4,000	4,000	4,000
22,844	0	0	Equipment - Under \$5000	0	0	0
12,967	8,591	15,000	Maintenance Agreements	9,000	9,000	9,000
37,911	12,257	19,000	TOTAL MATERIALS & SERVICES	13,000	13,000	13,000
		-	Capital	-	-	-
		4,586	Contingency	8,441	8,441	8,441
37,911	12,257	23,586	TOTAL EXPENDITURES	21,441	21,441	21,441
14,420	13,728	-	ENDING FUND BALANCE	-	(0)	(0)
Insurance Deductible - Fund 3037						
RESOURCES						
15,000	15,000	15,000	Beginning Fund Balance	15,000	15,000	15,000
15,000	15,000	15,000	TOTAL RESOURCES	15,000	15,000	15,000
EXPENDITURES						
-	-	15,000	Contingency	15,000	15,000	15,000
-	-	15,000	TOTAL EXPENDITURES	15,000	15,000	15,000
15,000	15,000	-	ENDING FUND BALANCE	-	-	-

RESERVE FUND

<u>2018-19</u> <u>ACTUAL</u>	<u>2019-20</u> <u>ACTUAL</u>	<u>2020-21</u> <u>ADOPTED</u>	<u>Description</u>	<u>2021-22</u> <u>PROPOSED</u>	<u>2021-22</u> <u>APPROVED</u>	<u>2021-22</u> <u>ADOPTED</u>
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Audubon - Fund 5100

Established: 10/15/2007 Board of Education Resolution 08-10.10

Reviewed: n/a

Purpose: Funds reserved for Nature Center to be located at the North County Center.

<u>RESOURCES</u>						
105,000	105,000	105,000	Beginning Fund Balance	-	-	
105,000	105,000	105,000	TOTAL RESOURCES	-	-	
<u>EXPENDITURES</u>						
-	-		Outside Services	-	-	
-	-	-	TOTAL MATERIALS & SERVICES	-	-	
		105,000	Transfers Out	-	-	
-	-	-	Capital Outlay	-	-	
-	-	105,000	TOTAL TRANSFERS & CAPITAL	-	-	
-	-	105,000	TOTAL EXPENDITURES	-	-	
105,000	105,000	-	ENDING FUND BALANCE	-	-	

Strategic Initiatives - Fund 5000

Established: 12/18/2013 Board of Education Resolution 14-12.08

Reviewed: n/a

Purpose: Funds reserved for strategic initiatives.

<u>RESOURCES</u>						
255,802	124,142	17,767	Beginning Fund Balance	7,224	7,224	7,224
			Transfers In			
255,802	124,142	17,767	TOTAL RESOURCES	7,224	7,224	7,224
<u>EXPENDITURES</u>						
131,660	109,648	17,767	Supplies & Outside Services	7,224	7,224	7,224
131,660	109,648	17,767	TOTAL MATERIALS & SERVICES	7,224	7,224	7,224
			Transfers Out			
			Capital Outlay			
-	-	-	TOTAL TRANSFERS & CAPITAL	-	-	-
131,660	109,648	17,767	TOTAL EXPENDITURES	7,224	7,224	7,224
124,142	14,493	-	ENDING FUND BALANCE	-	-	-